

<u>Line</u>	<u>Description</u> (a)	<u>King</u> (b)	<u>Sherco 3</u> (c)	<u>Total</u> (d)
Rate Base				
1	Depreciation Reserve	\$ (1,338)	\$ (479)	\$ (1,817)
2	Accumulated Deferred Income Tax	\$ 375	\$ 134	\$ 509
Operating Income				
3	Other Operating Revenue	\$ (385)	\$ (138)	\$ (523)
4	Depreciation	\$ (2,676)	\$ (958)	\$ (3,633)
5	Deferred Income Tax	\$ 750	\$ 268	\$ 1,018
6	Federal Income Tax	\$ (81)	\$ (29)	\$ (110)

Sources:

Line 1: Line 4 / 2

Line 2: Line 5 / 2

Lines 3 through 5: 04/25/23 Email from Benj Halama, "10 SD Electric King and Sherco Life Reversal depr rainbow (13 mo avg).xlsx", allocated to SD using "RR King & Sherco" tab from Attachment A to Xcel's Response to DR 12-10.

Line 6: Line 3 * .21